

## Payments to Civil Divisions of the State

### Summary of Payments to Civil Divisions of the State

	<b>2017 Actual</b>	<b>2018 Appropriation</b>	<b>2019 Allowance</b>
Operating Expenses	179,150,027	167,524,535	169,662,833
Net General Fund Expenditure	179,150,027	166,483,732	168,462,833
Special Fund Expenditure	0	1,040,803	1,200,000
Total Expenditure	<u>179,150,027</u>	<u>167,524,535</u>	<u>169,662,833</u>

## Payments to Civil Divisions of the State

### A15000.01 Disparity Grants

#### Program Description

Section 16-501 of the Local Government Article authorizes disparity grants to address the differences in the capacities of Baltimore City and certain counties to raise revenue from the local income tax. In general, the grants are the lesser of an amount to raise the jurisdiction's per capita income tax revenues to 75% of the state average or the fiscal year 2010 cap. The formula was modified during the 2013 legislative session to add a minimum grant amount based on the local tax effort of eligible counties and raises from 2.4% to 2.6% the local income tax rate required to be eligible to receive a grant.

	FY 2016 Actual	FY 2017 Actual	FY 2018 Estimated	FY 2019 Estimated
Jurisdictional Allocation (\$)				
Allegany	7,298,505	7,298,505	7,298,505	7,298,505
Baltimore City	79,051,790	77,105,345	79,051,790	76,012,567
Caroline	2,131,782	2,131,782	2,131,782	2,131,782
Cecil	306,962	314,642	510,882	1,058,483
Dorchester	2,022,690	2,022,690	2,022,690	2,022,690
Garrett	2,131,271	2,131,271	2,131,271	2,131,271
Prince George's	23,088,290	26,631,763	30,877,226	34,099,612
Somerset	4,908,167	4,908,167	4,908,167	5,176,433
Washington	1,516,224	1,607,161	1,660,099	1,902,685
Wicomico	7,364,191	7,644,859	8,232,659	8,970,144
<b>Total</b>	<u>129,819,872</u>	<u>131,796,185</u>	<u>138,825,071</u>	<u>140,804,172</u>

#### Appropriation Statement

	2017 Actual	2018 Appropriation	2019 Allowance
12 Grants, Subsidies, and Contributions	<u>131,796,185</u>	<u>138,825,071</u>	<u>140,804,172</u>
Total Operating Expenses	<u>131,796,185</u>	<u>138,825,071</u>	<u>140,804,172</u>
Total Expenditure	<u><u>131,796,185</u></u>	<u><u>138,825,071</u></u>	<u><u>140,804,172</u></u>
Net General Fund Expenditure	<u>131,796,185</u>	<u>138,825,071</u>	<u>140,804,172</u>
Total Expenditure	<u><u>131,796,185</u></u>	<u><u>138,825,071</u></u>	<u><u>140,804,172</u></u>

## Payments to Civil Divisions of the State

### A15000.02 Teacher Retirement Supplemental Grants

#### Program Description

Section 16-503 of the Local Government Article authorizes annual grants to specified local jurisdictions to help offset the impact of sharing teachers' retirement costs with the counties and Baltimore City. The grants were established in Chapter 1 of the first special legislation session of 2012.

	FY 2016 Actual	FY 2017 Estimated	FY 2018 Estimated	FY 2019 Estimated
Jurisdictional Allocation (\$)				
Allegany	1,632,106	1,632,106	1,632,106	1,632,106
Baltimore City	10,047,596	10,047,596	10,047,596	10,047,596
Baltimore	3,000,000	3,000,000	3,000,000	3,000,000
Caroline	685,108	685,108	685,108	685,108
Dorchester	308,913	308,913	308,913	308,913
Garrett	406,400	406,400	406,400	406,400
Prince George's	9,628,702	9,628,702	9,628,702	9,628,702
Somerset	381,999	381,999	381,999	381,999
Wicomico	1,567,837	1,567,837	1,567,837	1,567,837
<b>Total</b>	<u>27,658,661</u>	<u>27,658,661</u>	<u>27,658,661</u>	<u>27,658,661</u>

#### Appropriation Statement

	2017 Actual	2018 Appropriation	2019 Allowance
12 Grants, Subsidies, and Contributions	<u>27,658,661</u>	<u>27,658,661</u>	<u>27,658,661</u>
Total Operating Expenses	<u>27,658,661</u>	<u>27,658,661</u>	<u>27,658,661</u>
Total Expenditure	<u><u>27,658,661</u></u>	<u><u>27,658,661</u></u>	<u><u>27,658,661</u></u>
Net General Fund Expenditure	<u>27,658,661</u>	<u>27,658,661</u>	<u>27,658,661</u>
Total Expenditure	<u><u>27,658,661</u></u>	<u><u>27,658,661</u></u>	<u><u>27,658,661</u></u>

## Payments to Civil Divisions of the State

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### A15000.03 Miscellaneous Grants

#### Program Description

The grants in this program represent revenues attributable to the State Admissions and Amusement (A&A) Tax that are distributed to certain jurisdictions per Md. TAX-GENERAL Code Ann. § 2-202.

#### Appropriation Statement

	2017 Actual	2018 Appropriation	2019 Allowance
12 Grants, Subsidies, and Contributions	0	1,040,803	1,200,000
Total Operating Expenses	<u>0</u>	<u>1,040,803</u>	<u>1,200,000</u>
Total Expenditure	<u><u>0</u></u>	<u><u>1,040,803</u></u>	<u><u>1,200,000</u></u>
Special Fund Expenditure	<u>0</u>	<u>1,040,803</u>	<u>1,200,000</u>
Total Expenditure	<u><u>0</u></u>	<u><u>1,040,803</u></u>	<u><u>1,200,000</u></u>
<b>Special Fund Expenditure</b>			
A15301 Calvert County Gaming Tax Fund	<u>0</u>	<u>1,040,803</u>	<u>1,200,000</u>
Total	<u>0</u>	<u>1,040,803</u>	<u>1,200,000</u>

## Payments to Civil Divisions of the State

### A15000.04 Teacher Retirement Administrative Fee Assistance

#### Program Description

Chapter 5 of the 2017 legislative session provided one-time grants to assist county boards of education, including the Baltimore City Board of School Commissioners, with paying the FY 2017 normal cost for their employees who are members of the Teachers' Retirement System (TRS) or Teachers' Pension System (TPS).

#### Appropriation Statement

	2017 Actual	2018 Appropriation	2019 Allowance
12 Grants, Subsidies, and Contributions	19,695,181	0	0
Total Operating Expenses	19,695,181	0	0
Total Expenditure	<u>19,695,181</u>	<u>0</u>	<u>0</u>
Net General Fund Expenditure	19,695,181	0	0
Total Expenditure	<u>19,695,181</u>	<u>0</u>	<u>0</u>